



Make entries using black ink. Attach to your D-40.

Last name	Social Security Number	OFFICIAL USE ONLY							
Calculation A Additions to federal adjusted gross income. Fill in only those that apply.		Dollars only, do not enter cents							
1. Part-year DC resident – enter the portion of adjustments (from Line 36, Form 1040; Line 20, Form 1040A; or Line 34, 1040NR) that relate to the time you <u>resided outside</u> DC. <i>For Lines 2 – 7 below include only the amounts related to the time you <u>resided in</u> DC.</i>	1 \$.00
2. Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8 and enter here.</i>	2 \$.00
3. 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on <i>federal return</i>	3 \$.00
4. Any part of a discrimination award subject to income averaging.	4 \$.00
5. Deductions for S Corporations from Schedule K-1, Form 1120 S.	5 \$.00
6. Other (see instructions on other side). _____	6 \$.00
7. RESERVED	7 \$.00
8. Total additions <i>Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.</i>	8 \$.00
Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.									
1. Taxable interest from US Treasury bonds and other obligations. (<i>See other side.</i>)	1 \$.00
2. Disability income exclusion from DC Form D-2440, Line 10. (<i>See other side.</i>)	2 \$.00
3. Interest and dividend income of a child from federal Form 8814*.	3 \$.00
4. Awards, other than front and back pay, received due to unlawful employment discrimination.	4 \$.00
5. Excess of DC allowable depreciation over federal allowable depreciation. <i>See page 15 “Note.”</i>	5 \$.00
6. Long-term care insurance premiums paid in 2009, \$500 annual limit per person.	6 \$.00
7. Amount paid (or carried over) to DC College Savings plan in 2009 (maximum \$4000 per person, \$8,000 for joint filers if each is an account owner). <i>Part-year residents see page 12.</i>	7 \$.00
8. Exclusion of up to \$10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than \$100,000. <i>See page 15.</i>	8 \$.00
9. Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. <i>See page 14.</i>	9 \$.00
10. Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. <i>See page 14.</i>	10 \$.00
11. Loan repayment awards received by health-care professionals from DC government. <i>See page 14.</i>	11 \$.00
12. Health-care insurance premiums paid by an employer for an employee’s registered domestic partner. <i>Make no entry if the premium was claimed on your federal return, see page 14.</i>	12 \$.00
13. DC Poverty Lawyer Loan Assistance. (<i>See other side.</i>)	13 \$.00
14. Other (see instructions on other side). _____	14 \$.00
15. (See instructions on other side.) RESERVED	15 \$.00
16. Total subtractions. <i>Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.</i>	16 \$.00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

SCHEDULE I

Additions to and Subtractions from Federal Adjusted Gross Income

Calculation A Instructions Additions to federal adjusted gross income

Line 6 **Other** is for those items not subject to federal tax but subject to DC tax. Please list.

Calculation B Instructions Subtractions from federal adjusted gross income

Line 1 **Taxable interest from US Treasury bonds, U.S. Savings bonds and other obligations.** This interest is included on your federal forms 1040 or 1040A, Line 8a; 1040EZ, Line 2; or 1040NR Line 9a. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

Line 2 **Disability income exclusion from DC Form D-2440, Line 10.** Attach a completed DC D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

Line 13 **DC Poverty Lawyer Loan Assistance.** Attach a copy of your Form 1099-C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

Line 14 **Other** is for those items subject to federal tax but not subject to DC tax. Please list.

Line 15 **Military Spouse Residency Relief Act**

If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

- (1) If a service member's home of record is not in DC, but the service member and spouse reside in DC due to military orders, the military compensation and the service member's spouse's compensation should be deducted using Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the service member's home of record and a copy of the service member's spouse's home of record driver's license should be kept with your tax records in case it is subsequently needed.
- (2) If a service member's home of record is not in DC, but the service member resides in DC due to military orders and subsequently marries a DC resident, the service member's military compensation should be deducted using Schedule I, Line 15. The service member's spouse's income is not exempt in this case since the service member's spouse is a DC resident and has not moved to DC to be with a transferred service member. If this applies to you, a copy of the Department of Defense form providing the service member's home of record should be kept with your tax records in case it is subsequently needed.
- (3) If a service member's home of record is in DC and the service member and spouse reside in DC in compliance with service member's military orders, they will file form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.